

**Mail Stop 3561**

October 14, 2009

Mr. John D. Lane  
Chief Executive Officer  
Lane Co. # 3, Inc.  
333 Sandy Springs Circle, Suite 230  
Atlanta, GA 30328

**Re: Form 8-K/A filed October 13, 2009  
File No. 000-51675**

Dear Mr. Lane:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Raj Rajan  
Senior Staff Accountant